

**Table T09-0334**  
**Distribution of Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
<b>Less than 10</b>	18,691	12.3	18,662	99.8
<b>10-20</b>	24,650	16.3	20,606	83.6
<b>20-30</b>	20,270	13.4	12,522	61.8
<b>30-40</b>	15,408	10.2	7,326	47.5
<b>40-50</b>	12,353	8.2	4,404	35.7
<b>50-75</b>	20,535	13.6	4,414	21.5
<b>75-100</b>	14,202	9.4	1,304	9.2
<b>100-200</b>	18,105	12.0	636	3.5
<b>200-500</b>	5,002	3.3	100	2.0
<b>500-1,000</b>	866	0.6	17	2.0
<b>More than 1,000</b>	390	0.3	6	1.5
<b>All</b>	151,485	100.0	70,997	46.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Single Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
<b>Less than 10</b>	13,152	19.9	13,137	99.9
<b>10-20</b>	15,090	22.8	11,215	74.3
<b>20-30</b>	10,542	15.9	3,873	36.7
<b>30-40</b>	7,266	11.0	1,164	16.0
<b>40-50</b>	5,673	8.6	419	7.4
<b>50-75</b>	7,204	10.9	361	5.0
<b>75-100</b>	3,303	5.0	119	3.6
<b>100-200</b>	2,664	4.0	106	4.0
<b>200-500</b>	637	1.0	19	3.0
<b>500-1,000</b>	115	0.2	3	2.6
<b>More than 1,000</b>	51	0.1	1	2.0
<b>All</b>	66,239	100.0	30,950	46.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Married Filing Joint Tax Units with Zero or Negative Individual Income Tax Liability**  
**by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	2,391	4.0	2,390	100.0
10-20	4,212	7.1	4,206	99.9
20-30	4,769	8.0	4,303	90.2
30-40	4,200	7.1	3,353	79.8
40-50	4,021	6.8	2,882	71.7
50-75	9,995	16.8	3,422	34.2
75-100	9,502	16.0	1,069	11.3
100-200	14,657	24.7	504	3.4
200-500	4,201	7.1	76	1.8
500-1,000	722	1.2	13	1.8
More than 1,000	323	0.5	5	1.5
All	59,366	100.0	22,591	38.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Head of Household Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	2,963	12.7	2,955	99.7
10-20	5,047	21.6	5,011	99.3
20-30	4,611	19.7	4,255	92.3
30-40	3,533	15.1	2,753	77.9
40-50	2,320	9.9	1,046	45.1
50-75	2,862	12.3	608	21.2
75-100	1,158	5.0	95	8.2
100-200	655	2.8	14	2.1
200-500	122	0.5	3	2.5
500-1,000	19	0.1	1	5.3
More than 1,000	8	0.0	0	0.0
All	23,363	100.0	16,806	71.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Married Filing Separate Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	185	7.3	180	97.3
10-20	302	12.0	175	57.9
20-30	347	13.8	91	26.2
30-40	410	16.3	56	13.7
40-50	339	13.5	58	17.1
50-75	474	18.8	23	4.9
75-100	239	9.5	21	8.8
100-200	129	5.1	12	9.3
200-500	42	1.7	2	4.8
500-1,000	10	0.4	0	0.0
More than 1,000	8	0.3	0	0.0
All	2,518	100.0	650	25.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Elderly Tax Units with Zero or Negative Individual Income Tax Liability by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
<b>Less than 10</b>	2,678	9.4	2,678	100.0
<b>10-20</b>	6,623	23.2	5,925	89.5
<b>20-30</b>	4,325	15.1	3,309	76.5
<b>30-40</b>	2,573	9.0	1,579	61.4
<b>40-50</b>	1,985	6.9	957	48.2
<b>50-75</b>	4,292	15.0	964	22.5
<b>75-100</b>	2,173	7.6	175	8.1
<b>100-200</b>	2,639	9.2	128	4.9
<b>200-500</b>	954	3.3	37	3.9
<b>500-1,000</b>	187	0.7	3	1.6
<b>More than 1,000</b>	95	0.3	1	1.1
<b>All</b>	28,567	100.0	15,801	55.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.

**Table T09-0334**  
**Distribution of Tax Units with Children with Zero or Negative Individual Income Tax Liability**  
**by Cash Income Level**  
**Current Law, 2009<sup>1</sup>**

Cash Income Level (thousands of 2009 dollars) <sup>2</sup>	Tax Units <sup>3</sup>		Number of Tax Units with No Liability (thousands) <sup>4</sup>	Percent of Class with No Liability <sup>4</sup>
	Number of Tax Units (thousands)	Percent of Total		
Less than 10	3,537	7.3	3,534	99.9
10-20	5,872	12.1	5,858	99.8
20-30	5,662	11.7	5,601	98.9
30-40	4,749	9.8	4,239	89.3
40-50	3,935	8.1	2,688	68.3
50-75	6,902	14.3	2,821	40.9
75-100	5,990	12.4	902	15.1
100-200	8,648	17.9	342	4.0
200-500	2,386	4.9	38	1.6
500-1,000	385	0.8	8	2.1
More than 1,000	157	0.3	2	1.3
All	48,399	100.0	26,206	54.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Calendar year.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units.

(4) Includes those with zero or negative liability.